REMARKS

This is in response to the Office Action dated March 24, 2006. Claims 1, 6-15, 19-24 and 32-33 are now pending.

Claim 1 as amended requires, *inter alia*, "a layer comprising tin oxide located over at least the layer comprising an oxide of Ni and/or Cr; a layer comprising silicon nitride located over and contacting the layer comprising tin oxide, wherein the layer comprising tin oxide is significantly thicker than the layer comprising silicon nitride; and wherein the coated article following heat treatment, measured monolithically, has a sheet resistance of less than 2.1 ohms/square, a haze value of less than or equal to 0.35, and a visible transmission of at least 80%." For purposes of example and without limitation, Fig. 1 of the instant application illustrates a layer comprising tin oxide (23) located over at least the layer comprising an oxide of Ni and/or Cr (21), and a layer comprising silicon nitride (25) located over and contacting the layer comprising tin oxide (23).

Moreover, for purposes of example and without limitation, the instant specification in at least paragraph [0039] illustrates by way of example the unexpected results associated with this claimed feature. In particular, as explained in paragraph [0039], using a thicker tin oxide inclusive layer and a thinner silicon nitride inclusive layer unexpectedly resulted in much improved results with regard to mottling.

The cited art fails to disclose or suggest the aforesaid quoted feature of claim 1. Neuman teaches the opposite because in Neuman (see Table 5) the tin oxide layer is *thinner* than the silicon nitride layer – the opposite of what claim 1 requires. Thus, not only does Neuman fail to disclose or suggest this feature, but Neuman teaches directly away from the invention of claim 1.

Furthermore, the unexpected results associated with the invention of claim 1 rebut any alleged *prima facie* case of obviousness.

Ebisawa also fails to disclose or suggest the aforesaid quoted feature of claim 1, and is entirely unrelated to the same. Still further Ebisawa is also unrelated to the invention of claim 1 because Ebisawa cannot possibly realize the low sheet resistance of claim 1. Ebisawa's sheet resistance (e.g., 5.8 at col. 10, line 16, and 5.9 at col. 10, line 36) is much higher than the "sheet resistance of less than 2.1 ohms/square" required by claim 1.

Thus, it is respectfully submitted that claim 1 defines over the cited art.

Claim 15 also requires that the layer comprising tin oxide is significantly thicker than the layer comprising silicon nitride. The cited art fails to disclose or suggest this.

The obviousness-type double patenting rejections are also respectfully traversed. The addition of the requirement of "the layer comprising tin oxide is significantly thicker than the layer comprising silicon nitride" to claims 1 and 15 is believed to overcome the obviousness-type double patenting rejections.

It is respectfully requested that all rejections be withdrawn. All claims are in condition for allowance. If any minor matter remains to be resolved, the Examiner is invited to telephone the undersigned with regard to the same.

Respectfully submitted,

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